

REMARKS

The enclosed amendment is being filed in response to the Notice of Non-Compliant Amendment mailed on October 27, 2006. Consideration and entry of the same are respectfully requested.

A clean copy of the amended title was previously submitted.

Respectfully submitted,

By _____

**Martin I. Finston, Attorney
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Date: January 29 2007

**Docket Administrator (Room 2F-192)
Alcatel-Lucent
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